Entered on Docket February 01, 2010 U.S BANKRUPTCY COURT NORTHERN DISTRICT OF CALIFORNIA 1 2 3 4 5 6 7 UNITED STATES BANKRUPTCY COURT 8 NORTHERN DISTRICT OF CALIFORNIA 9 In re SCOTT CATHCART, 10 No. 08-11845 11 Debtor(s). 12 ALAN M. GRAYSON, et al., 13 14 Plaintiff(s), 15 A.P. No. 08-1130 SCOTT CATHCART, 16 17 Defendant(s). 18 19 Memorandum re Tax Returns 20 A plaintiff with unclean hands is not entitled to relief from a court of equity in the form of an 21 order denying the dischargeability of a debt so long as there is a close nexus between a party's 22 unethical conduct and the transactions on which that party seeks relief. In re Uwimana, 274 F.3d 806, 23 810 (4th Cir. 2001). It is therefore necessary for plaintiff to produce the requested tax returns so that 24 defendant can prepare a proper defense. Plaintiff's legitimate privacy concerns are protected by 25 allowing him the privilege of redacting irrelevant portions of the returns and restricting access to only 26

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counsel for defendant. Accordingly, with those protections, defendant's motion for production of the tax returns will be granted.

Counsel for defendant shall submit an appropriate form of order which counsel for plaintiff has approved as conforming to this decision.

Dated: January 31, 2010

Alan Jaroslovsky U.S. Bankruptcy Judge